

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

PUBLIC SERVICES - Commercial Taxes Department - Sri S. Kishan, Commercial Tax Officer, Peddapally (now Retd.) - Committed certain irregularities - Disciplinary proceedings under rule 20 of APCS (CC&A) Rules, 1991 initiated - Enquiry conducted - Disagreement factors communicated - Representation submitted - Show-cause notice - Charge Proved - Punishment of 5% cut in pension for one year under rule 9 of A.P. Revised Pension Rules, 1980 - Imposed - Orders - Issued

REVENUE (VIGILANCE -I) DEPARTMENT

G.O.Rt.No. 358

**Dated. 19.03.2014
Read the following :**

- Ref:-** 1. From the Commissioner of Commercial Taxes, A.P,
Hyderabad, Letter No.VI/1101/2008, Dt: 28.5.2009.
2. Written statement of defence of Sri S. Kishan, CTO,
dt:24.3.2011.
3. Commissioner of Commercial Taxes, A.P, Hyderabad, Procs. No.
VI/1101/2008, Dt: 26.4.2011.
4. Report of the Inquiry Officer in Ref.No.M/172/2011-1,
dt:25.07.2012.
5. Commissioner of Commercial Taxes, A.P,
Hyderabad, Ref. No. VI/1101/2008, Dt: 21.2.2013.
6. From Sri S. Kishan, CTO (Retd.), representation, dt:18.3.2013.
7. From the Commissioner of Commercial Taxes, Letter No.VI/
1101/2008, Dt: 4.4.2013.
8. Goverment memo No.1190/Vig.I(1)/2013-3, dt.23-07-2013.
9. From Sri S.Kishan, CTO (Retd.), representation, dt: 18.9.2013
received from CCT vide Lr.No.VI/1101/2008, dt.02-10-2013.
10. Govt.Lr.No.1190/Vig.I(1)/2013-4, Dt.04.12.2013 addressed to A.P.
Public Service Commission, Hyderabad.

11. From the Secretary, A.P. Public Service Commission, Letter
No.2233/RT/3/2013, Dt.24.02.2014.

Whereas in the reference 1st read above, the following article of charges were framed against Sri S. Kishan, Commercial Tax Officer, by the Commissioner of Commercial Taxes for irregularities committed by him while working as Commercial Tax Officer, Peddapally, Karimnagar District calling for his explanation :

Charge.I:- While functioning as CTO, Peddapally, has shown gross negligence towards his duty by reactivating the TIN No. 28690109458, dated 24.08.2007 without following due procedure particularly when the dealer had not filed returns and paid taxes right from January, 2008 onwards and the dealer made no request for reactivation;

Charge.II:- that he did not even verify and took no action when the assessee had neither filed returns nor paid the taxes due for 18 months.

Charge.III:- that he accepted belated returns filed by the dealer on 24.08.2007 i.e., the same day of the reactivation, which is totally irregular.

P.T.O.,

Charge.IV:-By accepting all theses belated returns and reactivating the TIN number was done, which is totally irregular, without any request from the dealer, and without any valid grounds. He has given the benefit of Input Tax Credit (ITC) to the dealer wrongly and thereby the demand which was raised for Rs.20,16,268/- of tax was decided against the department by the ADC Warangal causing huge revenue loss to the department.

Charge.V:-It is only when the information was received from an outside source, i.e., from the Assistant Commissioner (CT) LTU,Saroorngar, that the CTO realized that the assessee has been doing business even after cancellation of his TIN No.28690109458. Thus the above officer was unaware of the activities of the dealer even when he was doing business regularly.

2. And whereas the written statement of defence submitted by the Charged Officer in the reference 2nd read above is not satisfactory, a regular enquiry has been caused by the Commissioner of Commercial Taxes, Hyderabad by appointing the Deputy Commissioner (Commercial Taxes), Warangal Division as Inquiry Officer vide reference 3rd read above to conduct enquiry into the matter.

3. And whereas the Inquiry Authority after conducting enquiry has submitted the Inquiry Report to the Commissioner of Commercial Taxes vide reference 4th read above holding that the charges framed against the Charged Officer as not proved.

4. Whereas in the reference 5th read above, the Commissioner of Commercial Taxes, Hyderabad has differed with the findings of the Inquiring Authority in respect of charge-III and communicated the disagreement factor to the Charged Officer, Sri S. Kishan, Commercial Tax Officer (Retired) under rule 21 (2) of APSCS (CC&A) Rules, 1991 calling for his representation. In the reference 6th read above, the Charged Officer has submitted his representation stating that he has not committed any irregularity and requested to exonerate him from the charge in view of his retirement from service.

5. The Commissioner of Commercial Taxes vide reference 7th read above has furnished the report along with record of enquiry and the representation submitted by the Charged Officer to the disagreement factor and requested the Government to take further action against the charged officer as he retired from service on 31-12-2012 on attaining superannuation. As per rule 9 of A.P. Revised Pension Rules, 1980 the Government is Competent to take action against the Charged officer.

6. And Whereas the Government have examined the representation submitted by Sri S. Kishan, Commercial Tax Officer (Retired) and observe that the returns for the month January, 2006 to July, 2007 were entered in computer on 20.8.2007 belatedly in the Commercial Tax Officer office. Hence the Charged Officer working Commercial Tax Officer, who is the controlling authority should be aware of it. In cases of submission of belated returns and entering them in the computer, the charged officer who is working in the capacity of controlling authority should take action immediately as the filing of Returns are monitored by the Commercial Tax Officer, but not by the assessing authority (ie., Assistant Commissioner, CT/LTU). Hence, the Charge-III is held proved.

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7. Whereas the Government, after careful examination of the matter, have provisionally decided to impose a penalty of 5% cut in pension for a period of one year on the Charged Officer, Sri S. Kishan, Commercial Tax Officer (Retired), under rule 9 of A.P. Revised Pension Rules, 1980. Accordingly vide reference 8th read above a Show Cause Notice has been issued to the Charged Officer with a direction to submit his representation if any on the provisional decision.

8. Whereas in the reference 9th read above, Sri S. Kishan, Commercial Tax Officer (Retired) has submitted representation re-iterating the contents stated by him in his earlier representations and the same does not merit consideration. Accordingly, Government have decided to confirm the provisional decision taken to impose penalty of 5% cut in pension for a period of one year on the Charged Officer under rule of A.P. Revised Pension Rules, 1980 and reference 10th read above proposals have been sent to the Secretary, A.P. Public Service Commission for its concurrence. In the reference 11th read above, the Commission has agreed with the proposal to impose the above penalty against the Charged Officer.

9. Now, therefore, in exercise of the powers conferred under rule 9 of AP. Revised Pension Rules, 1980 r/w rule 20 of APCS(CCA) Rules, 1991, Government hereby impose the punishment of 5% cut in pension for a period of one year on Sri S. Kishan, Commercial Tax Officer (Retired). A copy of the advice of the A.P. Public Service Commission, Dt.24.02.2014 is herewith furnished to the individual as required under rule 23 of APCS(CC&A) Rules, 1991.

10. The Commissioner of Commercial Taxes, A.P., Hyderabad shall take further action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P.SINGH
PRINCIPAL SECRETARY TO GOVERNMENT

To

Sri S. Kishan, Commercial Tax Officer (Retired), Adilabad.(w.e)
through the Commissioner of Commercial Taxes, A.P, Hyderabad.

Copy to

The Commissioner of Commercial Taxes, A.P., Hyderabad.(w.e)
(with a request to serve the G.O. on the individual and send served copy with dated signature to Government)

Copy to:

The Secretary, A.P. Public Service Commission, Hyderabad.

The Director of Treasuries & Accounts, A.P., Hyderabad.

The Accountant General, A.P., Hyderabad.

The Revenue (CT.I) Department.

PS. To Principal Secretary to Government, Revenue Department.

SF/SC.

//Forwarded :: By Order //

SECTION OFFICER.